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SPECIAL REGULATIONS NO. 108

FUNCTIONS OF ZONE PROPERTY AUDITORS



Prepared in the office of the
Director of Finance

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SPECIAL REGULATIONS NO. 108.

WAR DEPARTMENT,
WASHINGTON, *October 25, 1919.*

The following instructions relative to the functions of zone property auditors are published for the information and guidance of all concerned.

All existing orders, regulations, or instructions in conflict with these regulations are rescinded.

[132.3, A. G. O.]

BY ORDER OF THE SECRETARY OF WAR:

PEYTON C. MARCH,
General, Chief of Staff.

OFFICIAL:

P. C. HARRIS,
The Adjutant General.

(2)

U. S. OF A.
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FUNCTIONS OF ZONE PROPERTY AUDITORS.

SECTION I.

DEFINITION OF "SUPPLY OFFICER" AND "PROPERTY OFFICER."

1. (a) **Supply officer.**—Wherever the expression "supply officer" is used herein, it will be taken to include post or camp ordnance officers, constructing quartermasters, and any other purchasing, receiving, supplying, or issuing agencies.

(b) **Property officer.**—Wherever the expression "property officer" is used herein, it will be understood to include any commissioned officer, enlisted man, or civilian, designated by proper authority to receive and account for property of the War Department, issued to him for his own use, or that of an organization under his control, a bureau or department of the Government, school, college, rifle club, or other instrumentality to which property is issued in accordance with law or regulations.

SECTION II.

STATUS OF ZONE PROPERTY AUDITORS AND ASSISTANT AUDITORS.

2. Zone property auditors, including authorized assistants, are, for purposes of administration, including personnel, reports and returns, office space and supplies, travel orders, and leaves of absence, a part of the zone finance office to which assigned.

3. An assistant property auditor on duty at a deputy zone finance office is, for all purposes as prescribed in preceding paragraph, except for the issuance of travel orders and the granting of leaves of absence, a part of the deputy zone finance office to which assigned. All travel orders and leaves of absence will emanate from the zone finance office.

4. All zone property auditors are directly under the office of the Director of Finance for instructions as to their technical duties, and are authorized to correspond directly with the Director of Finance with respect to such duties.

5. Assistant property auditors, whether on duty at a zone or deputy zone finance office, will be under the control of the zone property auditor of the zone in which located.

6. Official correspondence of assistant property auditors, intended for, or requiring action of, higher authority, will in all cases be submitted through proper channels.

7. Where property accounts, or contracts, are audited by assistant property auditors, the prescribed forms used in connection therewith will be prepared, accomplished, and signed by the assistant auditor, and the copies of such reports submitted through the zone property auditor.

8. Assistant property auditors will, whether on duty at a zone or deputy zone finance office, promptly report daily, to the zone property auditor, all their activities, in order that the same may be incorporated in the weekly report of operations within each zone.

SECTION III.

SCOPE OF DUTIES IN GENERAL.

9. Zone property auditors will maintain separate and distinct files of data pertaining to the various stock record accounts, property loan records, and contract audit records within their respective zones. These files will contain shipping tickets, receiving reports covering purchases, over, short, and damaged reports, reports of survey, daily reports of charge and cash sales, certificates of audit, reports on audit of contracts, working sheets, list of balances, and such other copies of forms or pertinent data that may be submitted. They will also familiarize themselves with the current system of property accounting, including methods and forms used in connection therewith, to the extent of being able to intelligently impart information, instruct and advise, when necessary.

10. A file of shipping tickets will be maintained, divided into two sections, one containing shipping tickets received from consignor for which no corresponding shipping tickets have been received from consignee; the other containing shipping tickets, both copies of which have been received and matched against one another.

11. If the completed copy of shipping ticket is not received within 15 days after receipt of the consignor's copy, a letter will be forwarded to consignee requesting that completed copy of shipping ticket be expedited. This method will be pursued, and repeated when necessary, with a view of obtaining the required completed copy of shipping ticket.

12. Zone property auditors will visit the several depots, posts, stations, camps, or other agencies within their respective zones, at irregular intervals, and audit the various stock record accounts and property loan records (see subparagraph "h" of paragraph 3, Circular No. 131, War Department, 1918). Certificate of audit will be rendered on prescribed form.

13. In cases where the United States Government furnishes any or all material on contracts, zone property auditors will audit such contractors' accounts. Report of audit will be rendered on prescribed form.

14. When a zone property auditor receives copies of over, short, and damaged reports from the consignee, he will forward one copy to the property auditor of the zone in which the consignor is located.

SECTION IV.

METHOD OF AUDITING STOCK RECORD CARDS.

15. Before proceeding to any station for the purpose of auditing stock record cards, he will withdraw from the files of his office, and take with him, the copies of all forms and data, outlined in paragraph 9 hereof, pertaining to the accounts of the station where audit is to be made.

16. Prior to arrival at any station, the auditor will prepare, for his exclusive information, a memorandum of various articles, selected at random, pertaining to a given stock record account of which items an immediate physical check will be made.

17. After arrival at a station, and immediately following the usual brief formalities incident to the customs of the service, the auditor will proceed at once to inventory in the following manner, viz:

a. Ascertain the number and date of last shipping ticket covering outgoing supplies, and serial number and date of last receiving report covering incoming supplies. This method is necessary in order to verify amounts shown on stock record cards, and also to arrive at a convenient stopping point for balance.

b. Inventory the specially selected items upon which an immediate physical check is to be made.

c. Proceed to audit stock record cards by checking the list of balances as shown by the last audit.

d. Check all duly authorized papers filed in support of all debits and credits; compare corresponding entries on stock record cards, and verify the additions and deductions in balance column, with particular attention to any erasures or corrections.

e. The quantities of supplies as shown by physical inventory will be compared with balances of the same items as shown on stock record cards.

f. If a shortage is found to exist, the proper commissioned officer will be requested to immediately adjust the stock record cards by means of an over, short, and damaged report, and to institute a report of survey.

g. If a surplus is found to exist, the proper commissioned officer will be requested to immediately institute an over, short, and damaged report, taking up the surplus and posting same to stock record cards. There will be entered in the body of all over, short, and damaged reports thus instituted the notation "Found at post."

h. If discrepancies other than shortages or surpluses of any nature are found to exist, the proper commissioned officer will be requested to take immediate action necessary to correct such discrepancies.

i. If shortage, surplus, or other discrepancy is found to exist, the auditor will enter on his certificate of audit a brief statement of such difference, with notation of action taken to adjust same.

j. Upon completion of an audit a separate list of actual balances will be prepared by the auditor for file in his office to be used as a basis for subse-

quent audit. This list will bear the same date, as of date of audit, and will show serial number and date of last shipping ticket filed as a debit, and serial number and date of last receiving report filed as a credit. This method will definitely establish a starting point for subsequent audit. The auditor will stamp his initials opposite the actual balances on the stock record cards.

k. Certificates of audit (Finance Service Form O-12) will be prepared and accomplished in triplicate by the auditor, who will indicate thereon result of audit. The original copy of this certificate will be delivered to the property officer concerned, the duplicate copy forwarded to the Director of Finance, Washington, D. C., and the triplicate copy retained for file with other papers pertaining to the stock record in the office of the zone property auditor. When a transfer of responsibility takes place, an extra copy of the certificate will be prepared, and a copy furnished to each officer involved.

18. The actual inventory and audit, including other details incident thereto, will be personally conducted by the auditor, with the assistance of only such personnel as are absolutely necessary to accomplish the work expeditiously. The assistance needed by an auditor in this connection will be furnished by the property officer concerned.

19. Subparagraph "h" of paragraph 3, Circular No. 131, War Department, 1918, in part states: "These auditors will be given free access to all warehouses, storerooms, offices, records, etc., and will be afforded every facility to enable a thorough audit." In this connection zone property auditors are enjoined to carefully refrain from disrupting or curtailing the functioning of the regular and necessary routine of work pertaining to any organization, or office, wherein stock record accounts are being audited, except in cases where such action is unavoidable or absolutely necessary, in which event discretion will be exercised to avoid confusion or friction.

20. (a) In all cases where officers charged with accountability for supplies carried on stock record cards are relieved from duty at their respective stations, the zone property auditor concerned will, with the least practicable delay in response to request, audit such accounts, furnishing certificate of audit, Finance Service Form O-12.

b. If an auditor, or one of his duly authorized assistants, is not available to audit the account prior to relief and departure of the property officer concerned, that fact will be immediately communicated to the officer requesting the audit, directing transfer of property by certificate. In which event, after due and proper inventory by the succeeding officer, a certificate will be prepared and executed in duplicate as follows:

....., 19...
(Name of station)

I certify that pursuant to..... I have
(Enter authority of Z. P. A.)

this date received from..... Predecessor, all
(Name, rank, and organization)

property enumerated on stock record cards, except articles listed below, including last shipping ticket No....., dated....., 19.., and last receiving report No....., dated....., 19.., pertaining to the property

accountability of the above-named officer, and that I have this date assumed the duties of....., at this station.

(Name) *Successor.*

(Rank and organization)

NOTE:—To be made on receiving report form and accomplished in duplicate; one copy filed by successor with stock record account, one copy delivered to predecessor.

c. All certificates (or clearances) pertaining to previous audit of the property account will be secured and assembled together with all other pertinent data and filed together with certificate of transfer of property, for the information of the auditor.

SECTION V.

METHOD OF AUDITING PROPERTY LOAN RECORDS.

21. The auditor will obtain from the commanding officer a list of all organizations, or other duly authorized instrumentalities, within the jurisdiction of a camp, post, or station, wherein property loan records are maintained.

22. The retained file of shipping tickets covering issues of supplies to be carried on property loan records will be secured from the supply officer.

23. Each organization, or other agency concerned, will be visited by the auditor, who will personally conduct the audit of property loan records in the following manner, viz:

a. The list of balances will be checked with corresponding entries on property loan record, as of date of last audit.

b. Check all data shown on shipping tickets, or other authorized papers, if any, filed in support of corresponding debit entries on property loan record appearing under caption "Quantity received." If the shipping tickets show that any property has been issued to an organization which has not been taken up on a property loan record, the auditor will verify the fact that it is expendable, or that it is an article of individual equipment and has been entered on individual equipment records of enlisted men. Only those items of property shall be considered expendable which are "consumed" as distinguished from "worn," by proper use in the military service, such as foot powder, oil, paint, fuel, etc.; or where the identity of an article is merged with that of other articles which they are used to repair or complete, such as spare or repair parts and components; or such as are authorized under War Department regulations to be dropped as per a stated allowance for a given interval of time, such as tableware, etc.: or such as are attached to and become a permanent part of a building, such as lighting fixtures, kitchen ranges, hot water tanks, water heaters, furnaces, etc.

c. Check all data shown on receiving reports, or other authorized papers, if any, filed in support of corresponding credit entries on property loan record appearing under caption "Quantity returned."

d. Make a physical check of any specially selected items, or inventory all the property if necessary. The circumstances of each individual case should govern in this respect.

e. The various quantities of items disclosed by physical check or inventory will be compared with totals of each item as recorded on the property loan record.

f. If a surplus is found to exist, the officer concerned will be requested to immediately institute an over, short, and damaged report taking up the surplus, posting same to the property loan record as a debit under the caption "Quantity received." There will be entered in the body of all over, short, and damaged reports thus instituted, the notation "Found at post."

g. If discrepancies of any nature are found to exist, the auditor will notify the officer concerned, give necessary advice for correction, and make written report of same to the commanding officer.

h. Whether shortage, surplus or other discrepancy is found to exist, the auditor will enter on his certificate of audit a brief statement of the difference with notation of action taken to adjust same.

i. Upon completion of an audit a separate list of all balances will be prepared by the auditor for file in his office to be used as a basis for subsequent audit. This list will be dated as of date of audit, and will show serial number and date of last shipping ticket filed as a credit. This method will establish a definite starting point for subsequent audit. Certificate of audit (Finance Service Form O-12) will be prepared and accomplished to apply accordingly. Auditor will stamp his initials opposite actual balance on the property loan records.

24. The same conditions as outlined in paragraphs 18 and 19 apply with equal force and effect in connection with inventory and audit of property loan records, and other work incident thereto. Zone property auditors will be governed accordingly.

25. (a) When an organization is ordered to proceed to a new station, the commanding officer of the post, camp, or station will notify the zone property auditor of the proposed change. The zone property auditor will obtain from the supply officer at the post, camp, or station from which the organization has been ordered, the file of shipping tickets showing the charges against the organization since the last audit of its property record. If the new station is in another zone he will forward these shipping tickets, with a list of the balances of property on hand at the time of the last audit, to the zone property auditor having jurisdiction over the post, camp, or station to which the organization is moving. If the new station of the organization is outside of the territorial limits of the United States or its insular possessions, he will forward the shipping tickets and list of balances to the commanding officer having jurisdiction over the forces to which the organization is to report.

(b) An auditor will not be sent to any station for the specific purpose of transferring property from one officer to another on property loan record. In the event of an officer being relieved from duty who is responsible for property carried on property loan record, the following method of procedure will be carried out:

(1) Complete inventory will be made. After inventory, a certificate on receiving report blank will be prepared and executed in duplicate by succeeding officer, to the following effect:

....., 19...
(Name of station.)

I certify that I have this date received from
(Name, rank, and corps.)

....., predecessor, all property enumerated on property loan record cards, except articles listed below, pertaining to
(Organization.)

including last shipping ticket No., dated, 19.., and last receiving report No., dated, 19...

.....
(Name.) Successor.

.....
(Rank and corps.)

.....
(Official designation.)

(2) If a shortage is found in property listed on property loan record, the succeeding officer will enter on organization property loan record, in "Balance" column, property actually received, and in "Date" column date he received organization property.

(3) Original copy of receiving report will be filed with organization property loan record, and duplicate given to officer involved. The officer responsible for shortage will take immediate steps to clear same.

(c) When property that is carried on property loan record cards is to be transferred from one organization to another at the same station, the following method of procedure will be carried out:

(1) The officer receiving the property will prepare receiving reports in triplicate and sign on the original copy an acknowledgment of the receipt of the property.

(2) He will retain one copy as a voucher to his property loan record and forward the other two copies to the transferring officer.

(3) The transferring officer will submit the two copies of the receiving reports to the proper post supply officer. The supply officer, or his proper representative, will note and sign on the copy signed by the receiving officer the words "Transfer noted," and return this copy to the transferring officer, who will file it as a voucher to organization property loan record, and destroy the copy not stamped "Transfer noted." The supply officer will file the third copy of receiving report with the auditor's file of shipping tickets covering issues to the receiving organization.

(4) The supply officer will not be required to check the property transferred, nor will he have any responsibility in the transaction except to compare the two copies of the receiving reports submitted to him and see that they agree.

[Front.]

CERTIFICATE OF AUDIT.

FINANCE SERVICE.

Form O-12

STOCK RECORD ACCOUNT.

No. of Certificate.....

PROPERTY LOAN RECORD.

Date, 19...

From: Zone Property Auditor, ... Finance Zone.

To:
(Name.) (Rank.) (Regiment or corps.)

..... of at
(Official designation.) (Organization or agency.) (Station.)

Subject: Result of Property Audit.

You are informed that an examination of your stock record account, or property loan record, has been made by me with the following result:

(a) Audited and found correct.

(b) Audited, settled, and closed.

(c) Audited and the following discrepancies found:

(Strike out any of the above which do not apply.)

By authority of the Director of Finance:

.....
(Zone Property Auditor.) (Rank and corps.)

Date of first receiving report No., ..., 19..

Date of last receiving report No., ..., 19..

Date of first shipping ticket No., ..., 19..

Date of last shipping ticket No., ..., 19..

Original copy of this certificate will be delivered to the accountable officer; duplicate copy will be forwarded to the Director of Finance, Washington, D. C. (Field Operations Division); triplicate copy will be retained and filed by the zone property auditor. If transfer of responsibility has taken place, an additional copy will be prepared and one copy given to each officer involved.

(See reverse side for instructions.)

[Back.]

INSTRUCTIONS.

(a) Applies where a correct balance is found for which an officer remains accountable.

(b) Applies only in cases of complete clearance of accountability.

(c) Applies where differences exist. State briefly nature of same and action taken for adjustment.

NOTE.—When certificate of audit is made by an assistant auditor designated by the zone property auditor, it shall be so noted in space reserved for signature on the face of this form.

SECTION VI.

METHOD OF AUDITING CONTRACTS.

26. The auditing of contracts will be confined to cases in which the United States Government furnishes a contractor with any portion or all of the material or component parts used in the performance of the contract.

27. Where the United States Government has entered into a contract as of April 1, 1917, or any date thereafter, the contract will be audited with a view to protecting the interests of the Government as defined by terms of the contract.

28. Upon completion of contracts zone property auditors will, in checking material issued to contractors, including overissues, determine whether any material and money value thereof, including scraps and clippings, remain in possession of the contractor. The depot concerned will be duly notified of the result, and corresponding entry will be made on Form O-11.

29. When a contract is to be audited, the auditor will withdraw from the files of his office, and take with him, the copies of all forms and data pertaining to the contract.

30. Records of the depot or other agency handling the contract, including loading sheets, shipping tickets, and other authorized papers, will be examined by the auditor in order to secure additional data required to properly execute an audit.

a. The auditor will, for his own information and official use, prepare separate working sheets to be used for each class of material and for entries thereon of other data as disclosed by the material control accounts records, where same are kept, or other records of the depot or other agency.

b. The auditor will examine all pertinent records and accounts, and wherever possible the duplicate bills of lading covering all shipments of material to and from the contractors, for evidence of direct shipments not properly entered on the records of the depot or other agency.

c. Each shipment will be checked out against the production or contract records of each contract, and against the working sheets of the contractor's material account.

d. Contractor's material account record, or other similar records, where same are kept, should disclose debit entries covering each shipment of material and credit entries covering the allowance of fabricated material as provided by contract, and also credit entries covering all returns of unused and undamaged material.

e. *Working sheets.*—These sheets will show both credit and debit entries, and will be so arranged as to facilitate transcribing the necessary data to Finance Service Form O-11, Report on audit of contract.

f. Separate working sheets may be made up in any convenient form best suited to the circumstances of each contract, but should, however, be arranged to conform to the following general provisions—where applicable, viz:

Name and address of contractor.

Place, zone, and date of preparation of working sheet.

Name and rank of auditor preparing working sheet.

Contract number.

Name of office originating contract.
 Class of material.
 Quantity furnished.
 Unit price.
 Widths, weights, color, size, etc.
 Date of shipment.
 Where shipped.
 Paid for by (designate paying officer).
 Any other data pertinent to contract.

Convenient columns should be arranged on working sheets, where necessary, for the distribution of all data under the above or other proper headings, followed by Remarks, if any, and signature of auditor.

g. All data covering each separate shipment must be entered separately and not consolidated or combined in any way with other entries in body of working sheet.

h. A recapitulation by totals of distribution columns will be entered on each separate working sheet. All entries of direct shipments to contractors will be separated from deliveries of material from depot warehouses or diversion points.

i. Credit entries on working sheets will be determined in the following manner:

(1) Compare total quantity of manufactured articles accepted as shown by contract or production record, with the total quantity paid for as shown by records of disbursing officer designated to make payments.

(2) Multiply the unit allowance of each class of material by the number of completed articles accepted.

(3) Allow credit for all returns of uncut and undamaged material, after satisfactory evidence of such return to depot stock has been presented.

(4) The amounts of scraps and clippings returned should be noted and recorded. While not considered as credit, scraps and clippings will be returned, and failure to do so would operate as a proper proportionate charge against a contractor.

j. The debit balance found, if any, is to be figured at the average cost of the material furnished for the period during which shipments were made.

k. If material of different widths from that specified in the schedule of allowance is furnished in an emergency, such widths will be reduced to the lowest basis and the proper price for each width then applied to determine the liability of the contractor.

31. The auditor will attach the completed working sheets to such other papers as he may have in his possession pertaining to the contract being audited, and will visit the contractor's plant, establishment, or office, where he will state the object of his visit in a brief, courteous manner, and request access to the contractor's records in so far as they pertain to the contract.

32. No prescribed rule can be followed in conducting an examination and audit of the records of a contractor, therefore the initiative and tact of an auditor must govern. He will, however, check the contractor's records to determine whether they agree with the records of the depot as shown by corresponding entries on working sheets; determine disposition made of overissues, if any, and make notation of all pertinent data incident to the examination suitable to be properly incorporated under "Remarks" on Form O-11.

33. After completion of examination and audit of contractor's records, the auditor will immediately prepare and accomplish in quadruplicate the report on audit of contract, Finance Service Form O-11, forwarding the original and duplicate to the Director of Finance, Washington, D. C., the triplicate to the supply officer concerned, and retaining the quadruplicate copy, together with working sheets and other data, if any, pertaining to the contract, for file in the auditor's office.

34. The auditing of contracts will be so conducted that the regular functions of the depot, or contractor's office, will not be curtailed, nor the progress of their work impeded.

35. Sufficient assistance necessary to expeditiously accomplish all work incident to audit of contracts will be drawn from the personnel of the zone property auditor's office, and, in the execution of this work, all concerned will be governed by a strict adherence to the terms of each specific contract.

[Back.]

INSTRUCTIONS.

1. This form will be accomplished in triplicate, the original and duplicate to be forwarded to the Director of Finance, Washington, D. C. (Field Operations Division), and the triplicate retained by the zone property auditor.

EXPLANATORY.

2. The following data will govern entries in corresponding numbered columns on face hereof, viz:

- (1) Self-explanatory.
- (2) Self-explanatory.
- (3) Name of article contracted for.
- (4) Self-explanatory.
- (5) Self-explanatory.
- (6) Number of finished product delivered by contractor to depot, same amount to be entered in column 11.
- (7) Excess or shortage.
- (8) Remarks necessary not covered by printed headings.
- (9) Raw materials.
- (10) Self-explanatory.
- (11) Same amount entered as in column 6.
- (12) Obtained by multiplying (10) by (11).
- (13) Amount of raw material shipped to contractor.
- (14) Amount of raw material returned to depot by contractor.
- (15) Issued in excess to contractor and not returned to depot.
- (16) Price per unit at time of delivery.
- (17) Money value of the difference over issues.
- (18) Total amounts due United States by contractor.
- (19) Amount of bill against contractor.

NOTE.—Multiplying the unit allowance by the number of articles accepted will give the total allowance of raw material to contractor.

The total allowance plus amount raw material returned to the open stock of the depot, plus quantity issued in excess and not returned to the depot (if any), should equal amount of raw material shipped to contractor. (This applies only to overissues.)

SECTION VII.

RENDITION OF REPORTS.

36. Zone property auditors are enjoined to promptly render reports of all audits on prescribed forms, and to exercise both care and caution in the preparation of such reports.

37. A report covering operations and office work will be rendered weekly by each zone property auditor, and the officer in charge of each assistant zone property audit office concerned, showing the status of business from Saturday of the preceding week to and including Friday of the following week. A copy of the report rendered by the assistant zone property auditor will be furnished the zone property auditor for his information. The work covered by this report will not be included in that reported upon by and pertaining to the office of the zone property auditor. This report will consist of specific data submitted by form letter as follows:

FINANCE SERVICE,
OFFICE OF THE ZONE PROPERTY AUDITOR,
FINANCE ZONE ———.

File No.

....., 19...
(Station.) (Date.)

From: The Zone Property Auditor.

To: The Director of Finance, Washington, D. C. (Field Operations Division).

Subject: Report of operations for week ending Friday, ... 19...
(Date.)

1. Commissioned personnel, ...; total weekly salaries, \$.....
2. Enlisted personnel, ...; total weekly pay, \$.....
3. Civilian personnel engaged in property auditing, ...; total weekly pay, \$.....
4. Civilian personnel engaged in contract auditing; total weekly pay, \$.....
5. Property accounts, ...
6. Contracts, ...
7. Instructions, ...
8. Circulars, bulletins, orders, etc., received, ...
9. General remarks, ...

.....
(Name.)
.....
(Rank and organization.)

EXPLANATORY.

The above report will be compiled from the record of daily transactions of the week up to and including the close of business Friday. The following information will be entered in corresponding numbered paragraphs, using as much space and as many sheets as may be necessary, viz:

1. Enter the number of officers on duty; total amount of their salary during the week; names, rank, and duties performed by each during the week.

2. Enter the number of enlisted men on duty (if any); total amount of their pay during the week; names, rank, and duties performed by each during the week.

3. Enter the number of civilian employees on duty; total amount of their pay during the week; then enter names and nature of duties performed by each, followed by names of messengers so designated.

4. Enter separately, (a) number of accounts audited, (b) number of accounts audited and cleared.

5. Enter separately:

a. Number of contracts audited and completed, ...

b. Number of contracts audited but not completed, ...

c. Total amount of money found due the United States by contractor, \$.....

d. Number of clerks engaged in auditing contracts, ...

e. Total weekly pay of clerks on contract audit work, \$.....

f. Number of contracts not as yet audited, ...

6. Enter names, rank, and station of officers to whom instructions in methods of property accounting were given.

7. List all publications received by title, source, date, and number.

8. Enter status of office work as "All office work up to date," if such be the case. If not, enter "All office work not up to date," state reasons for being delinquent, and estimated number of days required to bring same up to date. Enter all other pertinent data amplifying report, also all other data of a general nature properly suitable to submit.



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